

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
SOUTHERN DIVISION

IN RE: WAREHOUSE 86, LLC  
DEBTOR

CASE NO. 08-03423 ee  
CHAPTER 7

**TRUSTEE'S OBJECTION TO CLAIMS**

Chapter 7 Trustee, Kimberly R. Lentz, files this Trustee's Objection to Claims pursuant to Rule 3001 of the *Federal Rules of Bankruptcy Proceedings* and Rule 3007-1 of the *Uniform Local Rules* and states as follows:

1. Warehouse 86, LLC ("Debtor") filed for relief under Chapter 11 of the *Bankruptcy Code* on November 4, 2008. On December 3, 2010, the case was converted to a Chapter 7 proceeding. Kimberly R. Lentz is the Chapter 7 trustee ("Trustee") of the bankruptcy estate of the Debtor.

2. This Court has jurisdiction over this matter pursuant 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

3. **(SOS STAFFING - CLAIM NO. 2-1)** The Trustee objects to Claim No. 2-1 filed by SOS Staffing in the amount of \$18,358.98 on the basis that the claim has no supporting documentation. The Trustee requests that Claim No. 2-1 be disallowed as a general unsecured claim.

4. **(H&E EQUIPMENT SERVICE, INC. - CLAIM NO. 4-1)** The Trustee objects to Claim No. 4-1 filed by H&E Equipment Service, Inc. in the amount of \$4,470.99 on the basis that the claim is a duplicate of Claim No. 31-1. The Trustee requests that Claim No. 4-1 be disallowed as a general unsecured claim.

5. **(QUESTAR GAS COMPANY - CLAIM NO. 8-1)** The Trustee objects to Claim No. 8-1 filed by Questar Gas Company in the amount of \$952.89 on the basis that the claim is a

duplicate of Claim No. 28-1. The Trustee requests that Claim No. 8-1 be disallowed as a general unsecured claim.

6. **(FIFTH THIRD BANK - CLAIM NO. 10-1)** The Trustee objects to Claim No. 10-1 filed by Fifth Third Bank in the amount of \$36,931.50 on the basis that the claim is secured and creditor has remedy in its collateral. The Trustee requests that Claim No. 10-1 be disallowed as a general unsecured claim.

7. **(THE COMMISSION OF REVENUE OF THE STATE OF TN - CLAIM NO. 11-1)** The Trustee objects to Claim No. 11-1 filed by The Commission of Revenue of the State of TN in the amount of \$10,285.80 on the basis that the claim is a duplicate of Claim No. 24-2 and Claim, No. 24-2 was amended to reflect that no amounts are due. The Trustee requests that Claim No. 11-1 be disallowed as a general unsecured claim.

8. **(TWG INNOVATIVE SOLUTIONS INC. - CLAIM NO. 17-1)** The Trustee objects to Claim No. 17-1 filed by TWG Innovative Solutions Inc. in the amount of \$208,360.51 on the basis that the claim is a duplicate of Claim No. 35-1. The Trustee requests that Claim No. 17-1 be disallowed as a general unsecured claim.

9. **(AIG BANKRUPTCY COLLECTIONS - CLAIM NO. 18-1)** The Trustee objects to Claim No. 18-1 filed by AIG Bankruptcy Collections in the amount of \$0.00 on the basis that the claim is unliquidated and subject to adjustment. Additionally, the claim is secured. The Trustee requests that Claim No. 18-1 be disallowed as a general unsecured claim.

10. **(MERCHANDISE MANU., INC. - CLAIM NO. 22-1)** The Trustee objects to Claim No. 22-1 filed by Merchandise Manu., Inc. in the amount of \$368,920.30 on the basis that the claim has no supporting documentation. The Trustee requests that Claim No. 22-1 be disallowed as a general unsecured claim.

11. **(HEPACO, INCORPORATED - CLAIM NO. 26-1)** The Trustee objects to Claim No. 26-1 filed by HEPACO, Incorporated in the amount of \$14,151.93 on the basis that the claim has no supporting documentation. The Trustee requests that Claim No. 26-1 be disallowed as a general unsecured claim.

WHEREFORE, PREMISES CONSIDERED, for the reasons set forth above, the Trustee requests that this Court disallow Claim No. 2-1 filed by SOS Staffing in the amount of \$18,358.98, disallow Claim No. 4-1 filed by H&E Equipment Service, Inc. in the amount of \$4,470.99, disallow Claim No. 8-1 filed by Questar Gas Company in the amount of \$952.89, disallow Claim No. 10-1 filed by Fifth Third Bank in the amount of \$36,931.50, disallow Claim No. 11-1 filed by The Commission of Revenue of the State of TN in the amount of \$10,285.80, disallow Claim No. 17-1 filed by TWG Innovative Solutions Inc. in the amount of \$208,360.51, disallow Claim No. 18-1 filed by AIG Bankruptcy Collections in the amount of \$0.00, disallow Claim No. 22-1 filed by Merchandise Manu., Inc. in the amount of \$368,920.30, disallow Claim No. 26-1 filed by HEPACO, Incorporated in the amount of \$14,151.93 and the Trustee requests any additional relief that may be just.

Respectfully submitted,  
KIMBERLY R. LENTZ, TRUSTEE

By: /s/ Kimberly R. Lentz  
KIMBERLY R. LENTZ, (BAR NO. 8986)

Of Counsel:

Lentz & Little, PA  
Post Office Box 927  
Gulfport, Mississippi 39502  
Telephone (228) 867-6050  
Facsimile (228) 867-6077

**CERTIFICATE OF SERVICE**

I, KIMBERLY R. LENTZ, do hereby certify that the following have been served electronically via ECF with a copy of the foregoing document:

United States Trustee : [USTPRegion05.JA.ECF@usdoj.gov](mailto:USTPRegion05.JA.ECF@usdoj.gov)  
Christopher R. Maddux, Attorney for Debtor: [chris.maddux@butlersnow.com](mailto:chris.maddux@butlersnow.com)  
John A. Crawford, Jr., Attorney for Debtor: [jack.crawford@butlersnow.com](mailto:jack.crawford@butlersnow.com)  
Stephen W. Rosenblatt, Attorney for Debtor: [Steve.Rosenblatt@butlersnow.com](mailto:Steve.Rosenblatt@butlersnow.com)

I further certify that the following have been served with a copy of the foregoing document by U.S. mail, postage prepaid.

Warehouse 86, LLC.  
Post Office Box 16692  
Jackson, MS 39236

SOS Staffing  
Post Office Box 27008  
Salt Lake City, UT 84127

H&E Equipment Service, Inc.  
4899 W. 2100 Street  
Salt Lake City, UT 84120-1225

HEPACO, Incorporated  
2711 Burch Drive  
Charlotte, NC 28269

Questar Gas Company  
Bankruptcy/DNR 244  
Post Office Box 3194  
Salt Lake City, UT 84110-3194

Fifth Third Bank  
1850 E Paris SE  
MD/ROPS 05  
Grand Rapids, MI 49546

The Commission of Revenue of the State of TN  
Tax Enforcement Division  
c/o Attorney General  
Post Office Box 20207  
Nashville, TN 37202-0207

TWG Innovative Solutions, Inc.  
c/o William J. Sparer, Counsel  
The Warranty Group  
175 West Jackson Blvd.  
Chicago, IL 60604

AIG Bankruptcy Collections  
Michelle A. Levitt, Authorized Represent  
70 Pine Street, 28<sup>th</sup> Floor  
New York, NY 10270

Merchandise Manu. Inc.  
Post Office Box 843  
Lakewood, CA 90714

This the 13<sup>th</sup> day of July, 2011.

/s/ Kimberly R. Lentz  
KIMBERLY R. LENTZ